**STR 48/05**

**IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JAIPUR BENCH**

S.B. SALES TAX REVISION PETITION NO.48/05

M/s. Uncle Chipps Company Limited

**Versus**

A.C.T.O.

DATE OF ORDER :: 13/12/2006

**HON'BLE MR. JUSTICE AJAY RASTOGI**

Mr. Nitin Jain, for petitioner
Mr. R.B. Mathur, for respondent

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Instant revision petition has been filed against the provisional assessment order passed by the Assessing Authority for the Assessment Year 2000-2001 and since the same was finalized at a later stage, what has been observed by the Assessing Authority while passing the provisional assessment order merges in the final assessment order and no further orders in the present revision petition are required to be passed in view of changed circumstances.

However, on 10th November, 2006, it was brought to the notice of this court that for Assessment Year 2000-01, final assessment has been made by the department vide order dated 1st March, 2006 and the assessee is entitled for refund. Counsel for respondent at that time sought time to verify the fact and also for seeking instructions. This fact is not disputed that the final assessment has been made

by the department. Anyhow, any amount which is to be refunded to the assessee, the petitioner may file application for seeking refund of the said amount as provided u/s.56 of Rajasthan Sales Tax Act read with Rule 35 of the relevant rules. After such application is filed, the department is directed to consider and dispose of the same in accordance with law within a period of two months from the date of filing of such application.

Counsel further submits that it may be clarified that the assessee may be entitled for interest over the said amount which was refundable to him. It goes without saying that a statute itself take note of interest payable in terms of notification as provided u/s.56 of the Act.

Consequently, the revision petition has become infructuous. The same is accordingly, disposed of as observed above.

**[AJAY RASTOGI],J.**

FRBOHRA,JR.P.A.